

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF TEXAS  
AUSTIN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	
v.	)	Civil Action No. 1:13-cv-520
	)	
GLEN WAYNE JORDAN,	)	
	)	
Respondent.	)	

**PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS**

Petitioner United States of America, by and through its undersigned counsel, respectfully represents as follows:

1. This Court has jurisdiction over the subject matter of this action and is empowered to issue appropriate process upon application by the United States pursuant to the provisions of 26 U.S.C. §§ 7402 and 7604, and 28 U.S.C. § 1345.

2. An IRS Revenue Officer served Respondent Glen Wayne Jordan (Respondent) with Internal Revenue Service summonses on February 6, 2013, under the authority of 26 U.S.C. § 7602. An IRS Revenue Officer served the summonses upon Respondent by leaving the summonses at the last and usual place of abode of Respondent, as required by 26 U.S.C. § 7603. Copies of the summonses are attached as Exhibits A & B. The Declarations of the IRS Revenue Officer assigned to handle this matter are attached as Exhibits C & D.

3. The summonses required Respondent to appear and give testimony relating to the tax liabilities or for the collection

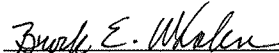
of the tax liabilities of Respondent for the periods designated, and to bring and produce for examination the items set out in Exhibits A & B to the IRS Office shown on the summonses as the place for appearance.

4. Respondent failed to appear at the time and place designated by the summonses and failed to produce the required items set out in Exhibits A & B.


5. The information contained in the documents that were not produced in accordance with the summonses are either not in the possession of the Internal Revenue Service, or if in the possession of the Internal Revenue Service, are in a non-retrievable file system and/or are not readily accessible without undue administrative burden and expense.

WHEREFORE, Petitioner United States of America respectfully requests that this Court enter an Order requiring Respondent to appear at a date and hour to be determined by the Court to give testimony and produce the items set out in Exhibits A & B, or at a date and hour to be designated by the Court to show cause, if any, why Respondent should not be directed by the Court to appear and produce the items set out in Exhibits A & B and to testify.

ROBERT PITMAN  
United States Attorney

By:   
BROCK E. WHALEN  
Special Assistant  
United States Attorney  
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By:   
DANIEL N. PRICE  
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Tel. (512) 499-5281  
Fax (512) 499-5686



# Summons

## Collection Information Statement

In the matter of GLEN WAYNE JORDAN, 7756 COUNTY ROAD 455, LEXINGTON, TX 78947  
 Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED  
 Industry/Area (Identify by number or name) SB/SE AREA 5 (25)  
 Periods: Form 1040 for the calendar periods ending December 31, 2002, December 31, 2003 and December 31, 2004

The Commissioner of Internal Revenue

To: GLEN WAYNE JORDAN  
 At: 7756 COUNTY ROAD 455, LEXINGTON, TX 78947

You are hereby summoned and required to appear before MICHAEL L. HERVEY, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 02/01/2012 To 01/31/2013

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records. Form 433(A)

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

12309 NORTH MOPAC EXPWY SUITE 200, MS 5210 AUNW, AUSTIN TX 78758-2594 (512) 339-5327

Place and time for appearance: At 12309 NORTH MOPAC EXPWY SUITE 200, MS 5210 AUNW, AUSTIN, TX 78758-2594

on the 12th day of March, 2013 at 1:00 o'clock p m.

Issued under authority of the Internal Revenue Code this 5th day of February, 2013

MICHAEL L. HERVEY

Signature of issuing officer

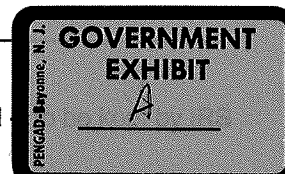
REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

Original



Department of the Treasury  
Internal Revenue Service

www.irs.gov

Form 6637 (Rev.10-2010)  
Catalog Number 25000Q



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date <u>2-06-2013</u>	Time <u>12:50 CST</u>
--------------------------	--------------------------

How ☐ I handed an attested copy of the summons to the person to whom it was directed.


## Summons

Was ☒ I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served TAPED TO FRONT DOOR OF MOBILE HOME LOCATED AT  
7756 COUNTY ROAD 455 LEXINGTON, TX 78947

Signature 	Title <u>R/O</u>
--	---------------------

I certify that the copy of the summons served contained the required certification.

Signature 	Title <u>R/O</u>
--	---------------------



# Summons

## Income Tax Return

In the matter of GLEN WAYNE JORDAN, 7756 COUNTY ROAD 455, LEXINGTON, TX 78947

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 5 (25)

Periods: See Attachment 1 to Summons Form 6638 for Period Information

The Commissioner of Internal Revenue

To: GLEN WAYNE JORDAN

At: 7756 COUNTY ROAD 455, LEXINGTON, TX 78947

You are hereby summoned and required to appear before MICHAEL L. HERVEY, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: 2007, 2008, 2009, 2010 and 2011

These records and documents include, but are not limited to: Forms W-2 (Wage and Tax Statement), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (including receipt of property other than money). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2007, 2008, 2009, 2010 and 2011

We have attached a blank return to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

12309 NORTH MOPAC EXPWY SUITE 200, MS 5210 AUNW, AUSTIN TX 78758-2594 (512) 339-5327

Place and time for appearance: At 12309 NORTH MOPAC EXPWY SUITE 200, MS 5210 AUNW, AUSTIN, TX 78758-2594

on the 12th day of March, 2013 at 1:00 o'clock p m.

Issued under authority of the Internal Revenue Code this 5th day of February, 2013

MICHAEL L. HERVEY

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

Original

GOVERNMENT  
EXHIBIT

PENGAD-Bayonne, N. J.

B



Department of the Treasury  
Internal Revenue Service

www.irs.gov

Form 6638 (Rev.10-2010)  
Catalog Number 61828W



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date <u>2-06-2013</u>	Time <u>12:50 CST</u>
--------------------------	--------------------------

How ☐ I handed an attested copy of the summons to the person to whom it was directed.

## Summons

Was ☒ I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served TAPED TO FRONT DOOR OF MOBILE HOME LOCATED AT  
7756 COUNTY ROAD 455 LEXINGTON TX 78947

Signature <u>[Signature]</u>	Title <u>R/O</u>
---------------------------------	---------------------

I certify that the copy of the summons served contained the required certification.

Signature <u>[Signature]</u>	Title <u>R/O</u>
---------------------------------	---------------------

**Attachment 1 to Summons Form JS38**

In the matter of **GLEN W JORDAN**

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Period information: Form 1040 for the calendar periods ending December 31, 2007, December 31, 2008, December 31, 2009, December 31, 2010 and December 31, 2011





above on the respondent, GLEN WAYNE JORDAN, by leaving a copy at last and usual place of abode, as evidenced in the certificate of service on the reverse side of the summons.

5 On 02/06/2013, I served the notice required by Section 7609(a) of Title 26, U.S.C., on GLEN WAYNE JORDAN, by leaving a copy at last and usual place of abode, as evidenced in the certificate of service of notice on the reverse side of the summons.

6. On 03/12/2013, the respondent GLEN WAYNE JORDAN, did not appear in response to summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability of GLEN W JORDAN for the taxable period(s) ended 12/31/2002, 12/31/2003, 12/31/2004.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 10<sup>th</sup> day of MAY, 2013.

  
\_\_\_\_\_  
MICHAEL L. HERVEY, REVENUE OFFICER

**UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF TEXAS**

UNITED STATES OF AMERICA, and

**Petitioner**

v.

GLEN WAYNE JORDAN

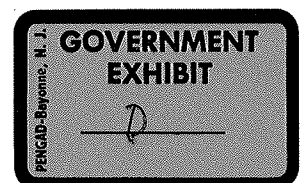
**Respondent.**

**Civil Action No.**

**DECLARATION**

MICHAEL L. HERVEY declares:

1. I am a duly commissioned revenue officer employed in the Small Business/Self-Employed Division Gulf States Compliance Area of the Internal Revenue Service at 12309 NORTH MOPAC EXPWY SUITE 200, MS 5210 AUNW, AUSTIN, TX 78758-2594.
2. In my capacity as a revenue officer I am conducting an investigation into the tax liability GLEN W JORDAN for the calendar year(s) ended: 12/31/2007, 12/31/2008, 12/31/2009, 12/31/2010, 12/31/2011 .
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on 02/05/2013, an administrative summons, Internal Revenue Service Form 6638, to GLEN WAYNE JORDAN, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.
4. In accordance with Section 7603 of Title 26, U.S.C., on 02/06/2013, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3)



above on the respondent, GLEN WAYNE JORDAN, by leaving a copy at last and usual place of abode, as evidenced in the certificate of service on the reverse side of the summons.

5 On 02/06/2013, I served the notice required by Section 7609(a) of Title 26, U.S.C., on GLEN WAYNE JORDAN, by leaving a copy at last and usual place of abode, as evidenced in the certificate of service of notice on the reverse side of the summons.

6. On 03/12/2013, the respondent GLEN WAYNE JORDAN, did not appear in response to summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to properly investigate the federal tax liability of GLEN W JORDAN for the calendar year(s) ended 12/31/2007, 12/31/2008, 12/31/2009, 12/31/2010, 12/31/2011.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 10<sup>th</sup> day of MAY, 2013.

  
\_\_\_\_\_  
MICHAEL L. HERVEY, REVENUE OFFICER